

ABSTRACT

Tax is a symptom of society, in the sense that taxes are only found in the community in which there are individuals who cannot be exhausted. In terms of meeting the needs of the State, the state should apply Tax Collection to Taxpayers. In line with the rapid development of information technology, marking the digital era has penetrated the body of the Indonesian people. The birth of E-Commerce brings the accompanying ecosystem to increase rapidly. E-Commerce has seized some of the people's consumption patterns. E-Commerce tax is a level playing field solution for the harmony of the world of electronic and conventional commerce. On the other hand, the development of information technology shows a shift in the pattern of spending by people who are shifting to Intangible Goods products. This can not be denied because of the efficiency and effectiveness of use and transactions for consumers. regarding this matter, the government needs to provide equal treatment to E-Commerce actors.

Keywords : *Tax Collection; Value Added Tax; Intangible Goods Tax; Intangible Goods; Electronic Commerce Tax; Electronic Commerce Tax Collection Procedure.*